

Annette W. Jarvis (1649)
Peggy Hunt (6060)
Benjamin J. Kotter (9592)
DORSEY & WHITNEY LLP
136 South Main Street, Suite 1000
Salt Lake City, Utah 84101
Telephone: (801) 933-7360
Facsimile: (801) 933-7373
Email: jarvis.annette@dorsey.com
hunt.peggy@dorsey.com
kotter.benjamin@dorsey.com

Attorneys for Heber Avenue Partners, LLC

Richard W. Havel (10759)
SIDLEY & AUSTIN LLP
555 West Fifth Street
Los Angeles, California 90013
Telephone: (213) 896-6017
Facsimile: (213) 896-6600
Email: rhavel@sidley.com

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION**

In re: EASY STREET HOLDING, LLC, et al., Debtors. Tax ID Numbers: 35-2183713 (Easy Street Holding, LLC) 20-4502979 (Easy Street Partners, LLC) 84-1685764 (Easy Street Mezzanine, LLC)	Case No. 09-29905 (Jointly Administered with Cases 09-29907 and 09-29908) Chapter 11 Honorable R. Kimball Mosier
---	--

**NOTICE OF HEARING ON HEBER AVENUE PARTNERS LLC'S OBJECTION TO
SCHEDULED AND FILED CLAIM OF THE UTAH STATE TAX COMMISSION
PURSUANT TO SECTION 502(b) OF THE BANKRUPTCY CODE AND
BANKRUPTCY RULES 3001, 3003 AND 3007**

PLEASE TAKE NOTICE that Heber Avenue Partners, LLC ("Heber"), the reorganized debtor pursuant to the Amended Plan of Reorganization of Easy Street Partners, LLC and

WestLB, AG dated June 16, 2010 (the “Plan”) has filed its Objection to Scheduled and Filed Claim of the Utah State Tax Commission Pursuant to Section 502(b) of the Bankruptcy Code and Bankruptcy Rules 3001, 3003 and 307 [Docket No. 710] (the “Objection”). A copy of the Objection has been served via the Court’s ECF/CM system and served upon the Utah State Tax Commission via First Class U.S. Mail, postage prepaid. If you have not received a copy of the Objection and you would like one, you may obtain a copy by requesting it from the undersigned counsel. The Objection seeks entry of an order disallowing the claim filed by the Utah State Tax Commission against the estate of Easy Street Partners, LLC.

PLEASE TAKE FURTHER NOTICE that your rights may be affected. You should read this Notice and the Objection carefully and discuss them with your attorney, if you have one in this bankruptcy case.

PLEASE TAKE FURTHER NOTICE that if you do not want the Bankruptcy Court to grant the Objection, or if you want the Bankruptcy Court to consider your views on the Objection, then you or your attorney must file with the Bankruptcy Court and serve on Heber’s counsel at the addresses set forth at the top of this Notice a written response to the Objection in conformity with Rule 3007-1 of the Bankruptcy Court’s Local Rules (located at www.utb.uscourts.gov) so that it is received, **on or before Monday, December 27, 2010.**

PLEASE TAKE FURTHER NOTICE that, if you mail your response to the Bankruptcy Court for filing, you must mail it early enough so that the Court will receive it on or before the time and date stated above.

PLEASE TAKE FURTHER NOTICE that the Objection will come on for an evidentiary hearing before the Honorable R. Kimball Mosier, United States Bankruptcy Judge,

on **Thursday, January 20, 2011, at 2:00 p.m., Mountain Time**, in his courtroom, Room 369 of the Frank E. Moss United States Courthouse, 350 South Main Street, Salt Lake City, Utah 84101. You or your attorney must attend the hearing on the Objection if you want your response to be considered by the Bankruptcy Court. The hearing on the Objection may be continued from time to time without further notice, except the announcement in open Court of the time and place of such continued hearing.

PLEASE TAKE FURTHER NOTICE that, pursuant to Rule 3007-1(b) of the Bankruptcy Court's Local Rules, absent timely filing and service of responses to the Objection, Heber may ask that the Court to grant the Objection without further notice or hearing. Additionally, upon the resolution of any timely filed and served responses to the Objection, Heber may ask the Bankruptcy Court to grant the Objection without further notice or hearing.

DATED this 23rd day of November, 2010.

DORSEY & WHITNEY LLP

/s/ Benjamin J. Kotter
Annette W. Jarvis
Peggy Hunt
Benjamin J. Kotter

and

Richard W. Havel
SIDLEY AUSTIN LLP

Attorneys for WestLB, AG